(In Thousands)

## ENTERPRISE FUNDS COMBINING BALANCE SHEET

**December 31, 1997** 

Solid Waste Community **Development** Municipal River Water Sewer and **Parking Terminal Rental** Recycling Works **Total** Agency **ASSETS** Current assets: Cash and cash equivalents \$ 1,858 8,596 70 1 827 3,603 14,955 Construction cash and cash equivalents 16,196 16,196 73,086 73,086 Investments with trustees Receivables: Accounts - net 918 356 213 8,222 4,018 7,242 20,969 Special assessments: Current 3 4 6 13 Delinquent 52 15 91 158 Deferred 453 453 6,329 6,329 Loans Notes 1.055 1,055 Interest 763 763 Capital leases 3.110 3.110 Due from other funds 262 106 368 Interfund loans receivable 7,210 7,210 500 Advances to other funds 500 Inventories 895 2,892 3,787 Prepaid items Total current assets 87.126 25,648 283 8,540 5.865 21,497 148,959 Receivables: Loans 37,946 37,946 Notes 26,545 26,545 Contracts 3,959 3,959 Other 56 56 Capital leases 53,305 53,305 Deferred charges 1,061 63 4 1,129 1 2,903 Properties held for resale 2,903 (continued)

## ENTERPRISE FUNDS COMBINING BALANCE SHEET

CITY OF MINNEAPOLIS, MINNESOTA
Statement E-1
(Continued)
(In Thousands)

**December 31, 1997** 

	Co	mmunity				Solid Waste		
		velopment	Municipal	River	Sewer	and	Water	
		Agency	Parking	Terminal	Rental	Recycling	Works	Total
Fixed assets:								
Land, leaseholds and easements		-	72,436	3,298	-	16	933	76,683
Buildings and structures		-	192,521	12,743	-	1,961	50,354	257,579
Less accumulated depreciation		-	(65,838)	(5,868)	-	(1,482)	(23,646)	(96,834)
Public improvements		-	6	=	71,601	-	95,509	167,116
Less accumulated depreciation		-	-	-	(3,508)	-	(27,053)	(30,561)
Machinery and equipment		-	636	278	549	6,584	2,312	10,359
Less accumulated depreciation		-	(425)	(108)	(333)	(4,037)	(1,420)	(6,323)
Computer equipment		-	1,584	-	144	295	627	2,650
Less accumulated depreciation		-	(1,192)	-	(97)	(218)	(315)	(1,822)
Software		-	7	-	3	1	66	77
Less accumulated depreciation		-	-	-	(1)	-	(8)	(9)
Other capital outlay		-	25	-	21	5	30	81
Less accumulated depreciation		-	(14)	-	-	(2)	(10)	(26)
Construction in progress		-	3,277	-	-	-	4,289	7,566
Net fixed assets		-	203,023	10,343	68,379	3,123	101,668	386,536
Total assets	\$	208,886	228,734	10,682	80,882	8,988	123,166	661,338
LIABILITIES AND FUND EQUITY								
Current liabilities (payable from current assets):								
Salaries payable	\$	1	325	-	240	378	1,156	2,100
Accounts payable		305	2,294	50	397	769	1,342	5,157
Intergovernmental payable		-	30	-	-	224	92	346
Due to other funds		852	35	-	26	41	117	1,071
Interfund loans payable		-	-	-	7,210	-	-	7,210
Deposits held for others		8,707	152	-	-	-	108	8,967
Advances from other funds		10	3,008	-	-	-	-	3,018
Interest payable		2,137	2,670	15	2,303	-	4,593	11,718
								(continued)

## ENTERPRISE FUNDS COMBINING BALANCE SHEET

CITY OF MINNEAPOLIS, MINNESOTA Statement E-1 (Continued)

(In Thousands)

December 31, 1997

	Community				Solid Waste		
	Development	Municipal	River	Sewer	and	Water	
	Agency	Parking	Terminal	Rental	Recycling	Works	Total
Deferred revenue	1,510	33	56	52	14	544	2,209
Bonds payable-current portion	6,040	5,980	860	1,715	-	2,170	16,765
Total current liabilities (payable from current assets)	19,562	14,527	981	11,943	1,426	10,122	58,561
Long-term liabilities:							
Deferred revenue	-	-	56	-	-	-	56
Bonds payable	160,055	159,640	880	26,000	-	33,758	380,333
Unamortized discounts	(438)	(3,192)	-	(401)	-	(193)	(4,224)
Notes payable	990	-	-	-	-	-	990
Compensated absences payable	2	274	-	182	288	865	1,611
Total long-term liabilities	160,609	156,722	936	25,781	288	34,430	378,766
Total liabilities	180,171	171,249	1,917	37,724	1,714	44,552	437,327
Fund equity:							
Contributed capital	7,698	56,128	-	32,299	2,321	21,681	120,127
Retained earnings:							
Reserved for debt service	20,449	-	-	-	-	-	20,449
Unreserved	568	1,357	8,765	10,859	4,953	56,933	83,435
Total fund equity	28,715	57,485	8,765	43,158	7,274	78,614	224,011
Total liabilities and fund equity	\$ 208,886	228,734	10,682	80,882	8,988	123,166	661,338